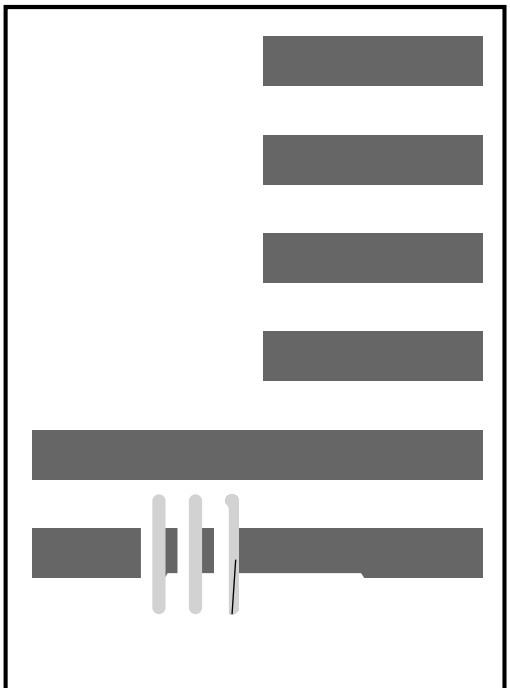
Department of the Treasury
Internal Revenue Service

Publication 4
Cat. No. 46073X

Student's Guide to Federal Income Tax

For use in preparing
1999 Returns



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See *How To Get More Information* in this publication.

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Important Changes for 1999

Photographs of missing children. The Internal Revenue Service is a proud partner with the National Center for Missing and Exploited Children. Photographs of missing children selected by the Center may appear in this publication on pages that would otherwise be blank. You can help bring these children home by looking at the photographs and calling **1–800–THE–LOST (1–800–843–5678)** if you recognize a child.

Child tax credit. You may be able to claim a tax credit of up to $500 for each of your qualifying children under the age of 17. See *Child tax credit,* later.

Interest on student loans. You may be able to deduct up to $1,500 for interest paid on a qualified student loan. See *Deductible student loan interest,* later.

What expenses qualify. The credits are based on qualified tuition and related expenses you pay for yourself, your spouse, or a dependent you claim on your tax return. In general, qualified tuition and related expenses are tuition and fees required for enrollment or attendance at an eligible educational institution. Fees for course-related books, supplies and equipment, and student activity fees are included in qualified tuition and related expenses ***only if*** the fees must be paid ***to the institution*** as a condition of enrollment or attendance. Qualified tuition and related expenses ***do not include*** the cost of insurance, medical expenses (including student health fees), room and board, transportation or similar personal, living or family expenses, even if the fee must be paid to the institution as a condition of enrollment or attendance. For more information see Publication 970, *Tax Benefits for Higher Education.*

Child tax credit. If you have children, you may be entitled to a child tax credit for each qualifying child. You must provide the name and identification number (usually the social security number) of each qualifying child on your return. The maximum amount of the credit you may claim is $500 for each qualifying child.

Limit on credit. The credit may be limited depending on the amount of your tax liability and your modified adjusted gross income. See the Form 1040 or 1040A Instructions for more information.

Earned income credit. If you qualify for the earned income credit, you may be able to get a refund from the IRS even if you had no tax withheld. See Publication 596, *Earned Income Credit,* or the instructions for the tax form you file, to see if you can claim this credit.

You do not have to have a qualifying child to be able to claim the earned income credit in 1999. If you are at least 25 years old, have earned income of less than $10,200, and cannot be claimed as a dependent by another person, you may be eligible for the credit.

Child and dependent care credit. If you have a child and you were employed in 1999, you may be eligible for the child and dependent care credit. See Publication 503, *Child and Dependent Care Expenses,* for more information.

How Do I File a Return?

Before filing your return, make sure you have all your wage and other income statements, along with the correct tax form and instructions.

Income statements. In January, each of your employers should give you a Form W–2. It will show the amount of wages you were paid during the past year and how much tax (income, social security, and Medicare) was withheld. Your bank or other financial institution will send you Form 1099–INT or a similar statement showing the interest you earned during the past year.

If you don't receive Form W–2 by January 31, ask your employer for it. If you don't receive your Forms 1099–INT or other statements from your bank by January 31, call your bank and ask for them. If you have not received these income statements by February 15, call the IRS telephone number for your area. The numbers are listed in the tax form instructions.

Tax return forms. You can probably use the shortest, simplest form, **Form 1040EZ.** You can get it from your local IRS office, post office or library. To order by phone, call 1–800–829–3676. After you have filed your first return, the IRS will send you blank tax forms for your use in future filing seasons.

If you cannot file Form 1040EZ, file one of the longer forms, Form 1040A or Form 1040, instead. You cannot file Form 1040EZ if your income includes more than $400 of taxable interest or any income other than wages and tips, taxable scholarship or fellowship grants, unemployment compensation, qualified state tuition program earnings, or Alaska Permanent Fund dividends. You cannot file Form 1040EZ or Form 1040A if you had income from self-employment, you are reporting any allocated tips, or you itemize deductions as explained earlier.

Due date of return. If you are required to file a tax return for 1999, you must file it with the IRS by April 17, 2000. You may request an extension to August 16, 2000, on Form 4868, *Application for Automatic Extension of Time To File U.S. Individual Income Tax Return.* An extension of time to file is not an extension of time to pay.

Penalties. There are penalties for filing your return late and for paying the tax late. If you pay your taxes late, you will also be charged interest on the amount you owe.

Putting Your Return Together

After you have received all your wage and other income statements, and have the correct tax form and instructions, you are ready to complete your return. Because you most likely can use Form 1040EZ, completing Form 1040EZ is discussed here.

Form 1040EZ is only 12 lines long on the front of a single page. The booklet, *1999 Form 1040EZ Instructions,* contains instructions for each line. An example of a filled-in Form 1040EZ is at the back of this publication.

All you do is fill in your name, address, and social security number. Or, if you have an IRS label, attach it instead. Make sure you enter your social security number. Enter your total income for the year (from your Forms W–2 and 1099–INT, for example). From that adjusted gross income amount you subtract the amount of your standard deduction and your personal exemption if you can claim one. Then you find the tax on the remaining amount (taxable income) in the Tax Table in the instructions.

Compare the amount of tax shown in the table to the amount of your payments, including the tax your employer withheld. You can find the amount of tax withheld in box 2 of Form W–2. If any tax was withheld from your interest income, you can find that amount in box 4 of Form 1099–INT.

If your payments are more than your tax, the difference between the two amounts is your refund. If your tax is more than your payments, the difference is what you owe. If you owe more tax, you must send a check or money order for the amount due with your return. You may also pay by authorizing a debit out of your checking or savings account on the date you choose or by credit card. To pay by credit card, call 1–888–2PAY–TAX (1–888–271–9819). For more information, get the Form 1040EZ, 1040A, or 1040 instructions booklet.

Attach Copy B of all your Forms W–2 to your return. Do not attach Forms 1099–INT, but keep them for your records. Make a copy of your return before you mail it. Keep it in a safe place with the other copies of your Forms W–2 and your Forms 1099–INT.

Alternative Filing Methods

The IRS offers several filing alternatives to make filing your return easier.

Electronic filing. You may be able to file your return electronically using IRS *e-file.* You can have a tax professional *e-file* your return, or you can file electronically over your telephone or by using your personal computer. If you file electronically instead of on paper, your refund will be issued in half the time (even faster if you choose direct deposit). See your tax form instructions for more information.

TeleFile. TeleFile is a method of filing your taxes by phone. It is easy, fast, free, and available 24 hours a day. You do not send a tax form to the IRS. To use this method, you must have received a *TeleFile* tax package for 1999. This tax package cannot be ordered from the IRS. It will be sent to you automatically, based on your 1998 tax return information, if you are eligible to use TeleFile.

More information. For more information on electronic filing, call TeleTax and listen to topic 252. The TeleTax number for your area is listed in your tax forms package.

What Tax Records Should I Keep?

You should make and keep a copy of your completed tax return.

Keep Copy C of all Forms W–2, your Forms 1099 showing interest and other income, and a record of any other information you filed with your return. Keep these records for at least 3 years from the date your return was due or filed, or 2 years from the date you paid the tax, whichever is later. For more information, get Publication 552, *Recordkeeping for Individuals.*

When Will I Get My Refund?

If your return shows that IRS owes you a refund and you don't receive it within 6 weeks after filing (within 3 weeks after filing electronically or using TeleFile), you can call TeleTax to check the status of your refund. The TeleTax number for your area is listed in your tax forms package. Be sure to have your social security number, your filing status, and the exact whole-dollar amount of your refund when you call.

Sample Tax Forms

Preparing the various tax forms may look difficult but really is not. If you follow the forms line by line and refer to the instructions when necessary, you should be able to complete the forms easily. On the next few pages are examples of Form W–4, Form 1040EZ, and Schedule C–EZ that you can use as a guide. And don't forget, if you have any questions, you can contact the IRS.

Form W–4

Rachel Smith is 19 years old and a sophomore at City College. Her parents pay most of her college costs, including living expenses, and claim her as a dependent on their tax return. In 2000, Rachel has a job as a cashier at the ABC Department Store.

Rachel estimates that she'll earn about $1,220 during the school year and about $3,420 during the summer. Also, she usually earns about $50 a year in interest on checking and savings accounts at a local bank. Her total income will be about $4,690.

On Rachel's first day of work, her boss gives her Form W–4 to fill in. Her completed Form W–4 is shown later.

Rachel begins by reading the information and instructions above the Form W-4 certificate. She reads the information under “Exemption From Withholding” and the statement on line 7 of Form W-4. She had a right to a refund of all federal income tax withheld in 1999 because she had no tax liability. But she expects to have a tax liability for 2000 because her earned income will be more than $4,400, and her parents can claim her as a dependent. Rachel cannot claim exempt status.

Personal allowances worksheet. Because Rachel is not exempt from withholding, she completes the *Personal Allowances Worksheet* on page 1 of Form W-4.

Line A. Because her parents can claim her as a dependent, Rachel cannot claim an allowance for herself. So she leaves line A blank.

Line B. Because she is single and has only one job, she can enter "1" on line B.

Lines C-G. Rachel leaves lines C and D blank because she has no spouse or dependents. She reads the information under "Head of Household" in the instructions at the top of the form. Rachel realizes that she cannot claim head of household filing status, so she also leaves line E blank. She leaves lines F and G blank because she has no children.

Line H. She adds lines A through G and enters the total of her allowances (1) in the entry space for line H.

Rachel reads the bulleted items under line H and finds that neither the first nor the second items apply to her. Following the instruction for the third bulleted item, she enters the "1" from line H of the worksheet on line 5 of the form.

Form W–4. She fills in the identifying information at the top of the form and marks the "Single" box in item 3. Rachel leaves line 6 blank because she does not want any additional amount (beyond what claiming "1" allowance will provide) withheld from her wages.

Because she cannot claim exemption from withholding, she leaves line 7 blank.

Rachel signs and dates the form at the bottom. Boxes 8, 9, and 10 are left blank. These are for her employer's use, if needed.

Form 1040EZ

Pat Brown is single and has no dependents. She is 22 years old and a full-time student at State University. She has a scholarship that covers her tuition and $500 of her room and board each year. Her parents are able to claim her as a dependent.

In 1999, Pat worked in the community library during the summer. Her Form W–2 (not illustrated) shows she earned $2,050 in wages and had $144 in federal income tax withheld during 1999. She also received a Form 1099–INT showing she had $277 in interest income. She files Form 1040EZ as explained below. Her completed Form 1040EZ is shown later.

Name and Address

Pat picked up a Form 1040EZ instructions booklet at the local post office. She followed the instructions and wrote her name, address, and social security number as reported on her social security card, in the space provided on the top of the Form 1040EZ. When she finished she checked again to make sure everything was written as the instructions requested.

Presidential Election Campaign Fund. Pat wants $3 of her taxes to go to this fund, so she checks the "Yes" box. Checking "Yes" will not change her tax or reduce her refund.

Income

Pat has two items of income that must be combined and the total entered on line 1 of Form 1040EZ. The part of her scholarship that is for room and board ($500) is taxable. She adds this amount to the wages ($2,050) shown in box 1 of her Form W–2. She enters the total ($2,550) on line 1. In the space to the right of "W–2 Form(s)," she writes "SCH $500." On line 2, she enters her interest income of $277. She adds her wages, taxable scholarship, and interest together to figure her adjusted gross income of $2,827. She enters $2,827 on line 4.

Standard Deduction and Personal Exemption

Because Pat can be claimed as a dependent by her parents, she checks the "Yes" box on line 5. She uses the worksheet on the back of her Form 1040EZ to figure the amount to enter on line 5. The information from her completed worksheet is shown below.

A. Amount, if any, from line 1 on the front	$2,550	
plus $250 Enter total >		A. $2,800
B. Minimum standard deduction.		B. $700
C. Enter the LARGER of line A or line B here.		C. $2,800
D. Maximum standard deduction. If single, enter $4,300; if married, enter $7,200		D. $4,300
E. Enter the SMALLER of line C or line D here. This is your standard deduction.		E. $2,800
F. Exemption amount. • If single, enter 0. • If married and both you and your spouse can be claimed as dependents, enter 0. • If married and only one of you can be claimed as a dependent, enter $2,750.		F. -0-
G. Add lines E and F. Enter the total here and on line 5 on the front.		G. $2,800

Pat enters $2,800 on line 5.

Note. If she could not be claimed as a dependent by her parents or someone else, she would have had a standard deduction amount of $4,300 and a personal exemption of $2,750. In that case, she would have checked the "No" box and entered $7,050 on line 5.

Payments and Tax

Pat subtracts line 5 ($2,800) from line 4 ($2,827) and enters the result of $27 on line 6. This amount is her taxable income. She will figure her income tax on this amount.

Pat had $144 of federal income tax withheld from her wages by her employer. She found this amount in box 2 of her Form W–2. She enters this amount on line 7 of Form 1040EZ.

Because she is under age 25 and her parents can claim her as a dependent, Pat is not eligible for the earned income credit. She prints "No" in the space to the right of the word "below" on line 8.

If she wanted the IRS to compute her tax for her, she would stop at this point. She would make sure that lines 1 through 8 were completed accurately, then sign and date the return and enter her occupation.

Pat decides to compute her tax by herself. She adds the amounts on lines 7 and 8 and enters her total payments ($144) on line 9.

She goes to the Tax Table in the instructions and reads down the income column until she finds the line that includes $27, her taxable income shown on line 6 of her Form 1040EZ. She then reads across the line to the tax column for single persons to find her tax ($6). She enters this amount on line 10 of her Form 1040EZ.

Refund or Amount You Owe

Pat compares line 9 and line 10. Because line 9 is larger, she subtracts line 10 ($6) from line 9 ($144) to arrive at her refund of $138. She enters this amount on line 11a. She does not want to have her refund deposited directly into her bank account; therefore she leaves lines 11b, 11c, and 11d blank. She also leaves line 12 blank. She will receive a tax refund of $138.

Note. If her employer had not withheld any federal income tax from her wages, Pat would have owed $6 in income tax. She would have left line 11a blank and entered that amount on line 12. She would then have enclosed in the envelope with her return a check or money order for the full amount of $6 payable to "United States Treasury." She would have written on the front of her check or money order:

- "1999 Form 1040EZ,"
- Her name,
- Her address,
- Her daytime telephone number, and
- Her social security number.

Sign Your Return

Pat checks her return to make sure that she entered the numbers clearly and correctly and that her math is correct.

Pat enters her occupation and signs and dates her return at the bottom of the form. She attaches Copy B of her Form W–2 where indicated on the front of her return.

She makes a copy of her filled-in tax return for her records. Then she mails her return to the appropriate Internal Revenue Service Center as indicated on the back of the instructions.

Schedule C–EZ

Stephen Burke is a high school student. During the summer of 1999, he mowed lawns for some of his neighbors. He used his father's lawn mower and paid for gas and oil used in his business.

Stephen kept good records that showed he earned $750, including tips, and spent $40 on gas and oil. Because his income minus business expenses is at least $400, he must file Form 1040 and either Schedule C or Schedule C–EZ, even if this was his only income. Because his ***net*** earnings from self-employment are at least $400, Stephen must also complete Schedule SE to compute his self-employment tax. Form 1040 and Schedule SE are not shown here. Stephen chooses to file Schedule C–EZ. He enters his name and social security number at the top of the schedule. He then fills in the required information in Parts I and II.

Part II, line 1. This is where income is reported. All the money he received ($750) is shown on line 1.

Part II, line 2. This is where expenses are reported. He lists the $40 for gas and oil on line 2.

Part II, line 3. This shows the net profit from the business that is subject to tax. Stephen must include $710 on Form 1040, line 12.

How To Get More Information

You can order free publications and forms, ask tax questions, and get more information from the IRS in several ways. By selecting the method that is best for you, you will have quick and easy access to tax help.

Free tax services. To find out what services are available, get Publication 910, *Guide to Free Tax Services.* It contains a list of free tax publications and an index of tax topics. It also describes other free tax information services, including tax education and assistance programs and a list of TeleTax topics.

Personal computer. With your personal computer and modem, you can access the IRS on the Internet at **www.irs.gov**. While visiting our web site, you can select:

- *Frequently Asked Tax Questions* (located under *Taxpayer Help & Ed)* to find answers to questions you may have.
- *Forms & Pubs* to download forms and publications or search for forms and publications by topic or keyword.
- *Fill-in Forms* (located under *Forms & Pubs)* to enter information while the form is displayed and then print the completed form.
- *Tax Info For You* to view Internal Revenue Bulletins published in the last few years.
- *Tax Regs in English* to search regulations and the Internal Revenue Code (under *United States Code (USC)).*
- *Digital Dispatch* and *IRS Local News Net* (both located under *Tax Info For Business)* to receive our electronic newsletters on hot tax issues and news.
- *Small Business Corner* (located under *Tax Info For Business)* to get information on starting and operating a small business.

You can also reach us with your computer using File Transfer Protocol at **ftp.irs.gov.**

TaxFax Service. Using the phone attached to your fax machine, you can receive forms and instructions by calling **703–368–9694.** Follow the directions from the prompts. When you order forms, enter the catalog number for the form you need. The items you request will be faxed to you.

Phone. Many services are available by phone.

- *Ordering forms, instructions, and publications.* Call **1–800–829–3676** to order current and prior year forms, instructions, and publications.
- *Asking tax questions.* Call the IRS with your tax questions at **1–800–829–1040.**
- *TTY/TDD equipment.* If you have access to TTY/TDD equipment, call **1–800–829– 4059** to ask tax questions or to order forms and publications.
- *TeleTax topics.* Call **1–800–829–4477** to listen to pre-recorded messages covering various tax topics.

Evaluating the quality of our telephone services. To ensure that IRS representatives give accurate, courteous, and professional answers, we evaluate the quality of our telephone services in several ways.

- A second IRS representative sometimes monitors live telephone calls. That person only evaluates the IRS assistor and does not keep a record of any taxpayer's name or tax identification number.
- We sometimes record telephone calls to evaluate IRS assistors objectively. We hold these recordings no longer than one week and use them only to measure the quality of assistance.
- We value our customers' opinions. Throughout this year, we will be surveying our customers for their opinions on our service.

Walk-in. You can walk in to many post offices, libraries, and IRS offices to pick up certain forms, instructions, and publications. Also, some libraries and IRS offices have:

- An extensive collection of products available to print from a CD-ROM or photocopy from reproducible proofs.
- The Internal Revenue Code, regulations, Internal Revenue Bulletins, and Cumulative Bulletins available for research purposes.

Mail. You can send your order for forms, instructions, and publications to the Distribution Center nearest to you and receive a response within 10 workdays after your request is received. Find the address that applies to your part of the country.

- **Western part of U.S.:**
  Western Area Distribution Center
  Rancho Cordova, CA 95743–0001
- **Central part of U.S.:**
  Central Area Distribution Center
  P.O. Box 8903
  Bloomington, IL 61702–8903
- **Eastern part of U.S. and foreign addresses:**
  Eastern Area Distribution Center
  P.O. Box 85074
  Richmond, VA 23261–5074

CD-ROM. You can order IRS Publication 1796, *Federal Tax Products on CD-ROM,* and obtain:

- Current tax forms, instructions, and publications.
- Prior-year tax forms, instructions, and publications.
- Popular tax forms which may be filled in electronically, printed out for submission, and saved for recordkeeping.
- Internal Revenue Bulletins.

The CD-ROM can be purchased from National Technical Information Service (NTIS) by calling **1–877–233–6767** or on the Internet at **www.irs.gov/cdorders.** The first release is available in mid-December and the final release is available in late January.

IRS Publication 3207, *Small Business Resource Guide,* is an interactive CD-ROM that contains information important to small businesses. It is available in mid-February. You can get one free copy by calling **1–800–829–3676.**

Form W-4 (2000)

Purpose. Complete Form W-4 so your employer can withhold the correct Federal income tax from your pay. Because your tax situation may change, you may want to refigure your withholding each year.

Exemption from withholding. If you are exempt, complete only lines 1, 2, 3, 4, and 7, and sign the form to validate it. Your exemption for 2000 expires February 16, 2001.

Note: *You cannot claim exemption from withholding if (1) your income exceeds $700 and includes more than $250 of unearned income (e.g., interest and dividends) and (2) another person can claim you as a dependent on their tax return.*

Basic instructions. If you are not exempt, complete the **Personal Allowances Worksheet** below. The worksheets on page 2 adjust your withholding allowances based on itemized deductions, adjustments to income, or two-earner/two-job situations. Complete all worksheets that apply. They will help you figure the number of withholding allowances you are entitled to claim. **However, you may claim fewer (or zero) allowances.**

Child tax and higher education credits. For details on adjusting withholding for these and other credits, see **Pub. 919,** How Do I Adjust My Tax Withholding?

Head of household. Generally, you may claim head of household filing status on your tax return only if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and your dependent(s) or other qualifying individuals. See line **E** below.

Nonwage income. If you have a large amount of nonwage income, such as interest or dividends, you should consider making estimated tax payments using **Form 1040-ES,** Estimated Tax for Individuals. Otherwise, you may owe additional tax.

Two earners/two jobs. If you have a working spouse or more than one job, figure the total number of allowances you are entitled to claim on all jobs using worksheets from only one Form W-4. Your withholding usually will be most accurate when all allowances are claimed on the Form W-4 prepared for the highest paying job and zero allowances are claimed for the others.

Check your withholding. After your Form W-4 takes effect, use Pub. 919 to see how the dollar amount you are having withheld compares to your projected total tax for 2000. Get Pub. 919 especially if you used the **Two-Earner/Two-Job Worksheet** on page 2 and your earnings exceed $150,000 (Single) or $200,000 (Married).

Recent name change? If your name on line 1 differs from that shown on your social security card, call 1-800-772-1213 for a new social security card.

Personal Allowances Worksheet (Keep for your records.)

A	Enter "1" for **yourself** if no one else can claim you as a dependent	**A**	
B	Enter "1" if: • You are single and have only one job; or • You are married, have only one job, and your spouse does not work; or • Your wages from a second job or your spouse's wages (or the total of both) are $1,000 or less.	**B**	1
C	Enter "1" for your **spouse.** But, you may choose to enter -0- if you are married and have either a working spouse or more than one job. (Entering -0- may help you avoid having too little tax withheld.)	**C**	
D	Enter number of **dependents** (other than your spouse or yourself) you will claim on your tax return	**D**	
E	Enter "1" if you will file as **head of household** on your tax return (see conditions under **Head of household** above)	**E**	
F	Enter "1" if you have at least $1,500 of **child or dependent care expenses** for which you plan to claim a credit	**F**	
G	**Child Tax Credit:** • If your total income will be between $18,000 and $50,000 ($23,000 and $63,000 if married), enter "1" for each eligible child. • If your total income will be between $50,000 and $80,000 ($63,000 and $115,000 if married), enter "1" if you have two eligible children, enter "2" if you have three or four eligible children, or enter "3" if you have five or more eligible children.	**G**	
H	Add lines A through G and enter total here. **Note:** *This may be different from the number of exemptions you claim on your tax return.* ►	**H**	1

For accuracy, complete all worksheets that apply.

- If you plan to **itemize or claim adjustments to income** and want to reduce your withholding, see the **Deductions and Adjustments Worksheet** on page 2.
- If you are **single,** have **more than one job** and your combined earnings from all jobs exceed $34,000, OR if you are **married** and have a **working spouse or more than one job** and the combined earnings from all jobs exceed $60,000, see the **Two-Earner/Two-Job Worksheet** on page 2 to avoid having too little tax withheld.
- If **neither** of the above situations applies, **stop here** and enter the number from line H on line 5 of Form W-4 below.

Cut here and give Form W-4 to your employer. Keep the top part for your records.

Form **W-4**
Department of the Treasury
Internal Revenue Service

Employee's Withholding Allowance Certificate

► **For Privacy Act and Paperwork Reduction Act Notice, see page 2.**

OMB No. 1545-0010

2000

1 Type or print your first name and middle initial: Rachel S.	Last name: Smith	**2** Your social security number: 123 00 9876	
Home address (number and street or rural route): 2026 Elk Grove Rd.	**3** ☑ Single ☐ Married ☐ Married, but withhold at higher Single rate. **Note:** *If married, but legally separated, or spouse is a nonresident alien, check the Single box.*		
City or town, state, and ZIP code: Anytown, CO 80000	**4** If your last name differs from that on your social security card, check here. **You must call 1-800-772-1213 for a new card.** ► ☐		
5 Total number of allowances you are claiming (from line **H** above **OR** from the applicable worksheet on page 2)		**5**	1
6 Additional amount, if any, you want withheld from each paycheck		**6**	$
7 I claim exemption from withholding for 2000, and I certify that I meet **BOTH** of the following conditions for exemption: • Last year I had a right to a refund of **ALL** Federal income tax withheld because I had **NO** tax liability **AND** • This year I expect a refund of **ALL** Federal income tax withheld because I expect to have **NO** tax liability. If you meet both conditions, write "EXEMPT" here. ►		**7**	

Under penalties of perjury, I certify that I am entitled to the number of withholding allowances claimed on this certificate, or I am entitled to claim exempt status.

Employee's signature (Form is not valid unless you sign it) ► Rachel S. Smith **Date** ► March 12 2000

8 Employer's name and address (Employer: Complete lines 8 and 10 only if sending to the IRS.)	**9** Office code (optional)	**10** Employer identification number

Cat. No. 10220O

Department of the Treasury—Internal Revenue Service

Form 1040EZ **Income Tax Return for Single and Joint Filers With No Dependents** **1999** OMB No. 1545-0675

Use the IRS label here

Your first name and initial	Last name	Your social security number
PAT A.	BROWN	123 00 8765
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
Home address (number and street). If you have a P.O. box, see page 12.	Apt. no.	
2483 COTTAGE RD		
City, town or post office, state, and ZIP code. If you have a foreign address, see page 12.		
ANYTOWN, AZ 85000-0000		

Presidential Election Campaign (See page 12.)

Note. *Checking "Yes" will not change your tax or reduce your refund.*

Do you want $3 to go to this fund? ▶ Yes ☑ No ☐

If a joint return, does your spouse want $3 to go to this fund? ▶ Yes ☐ No ☐

▲ **IMPORTANT!** ▲ You **must** enter your SSN(s) above.

Income

Attach Copy B of Form(s) W-2 here. Enclose, but do not staple, any payment.

		Dollars	Cents
1	Total wages, salaries, and tips. This should be shown in box 1 of your W-2 form(s). Attach your W-2 form(s). SCH $500	2,550	00
2	Taxable interest. If the total is over $400, you cannot use Form 1040EZ.	277	00
3	Unemployment compensation, qualified state tuition program earnings, and Alaska Permanent Fund dividends (see page 14).		
4	Add lines 1, 2, and 3. This is your **adjusted gross income.**	2,827	00
5	Can your parents (or someone else) claim you on their return? **Yes.** Enter amount from worksheet on back. ☑ **No.** If **single,** enter 7,050.00. If **married,** enter 12,700.00. See back for explanation. ☐	2,800	00
6	Subtract line 5 from line 4. If line 5 is larger than line 4, enter 0. This is your **taxable income.** ▶	27	00

Note. You **must** check Yes or No.

Payments and tax

7	Enter your Federal income tax withheld from box 2 of your W-2 form(s).	1,440	00
8a	**Earned income credit** (see page 15).		
b	Nontaxable earned income: enter type and amount below. No. Type: $		
9	Add lines 7 and 8a. These are your **total payments.**	1,440	00
10	**Tax.** Use the amount on **line 6 above** to find your tax in the tax table on pages 24–28 of the booklet. Then, enter the tax from the table on this line.	6	00

Refund

Have it directly deposited! See page 20 and fill in 11b, 11c, and 11d.

11a	If line 9 is larger than line 10, subtract line 10 from line 9. This is your **refund.**	1,380	00
▶ b	Routing number		
▶ c	Type: Checking ☐ Savings ☐	d Account number	

Amount you owe

12	If line 10 is larger than line 9, subtract line 9 from line 10. This is the **amount you owe.** See page 21 for details on how to pay.		

I have read this return. Under penalties of perjury, I declare that to the best of my knowledge and belief, the return is true, correct, and accurately lists all amounts and sources of income I received during the tax year.

Sign here ▶ Keep copy for your records.

Your signature		Spouse's signature if joint return. See page 11.	
Pat A. Brown			
Date	Your occupation	Date	Spouse's occupation
2/14/00	student		

For Official Use Only

1 2 3 4 5

6 7 8 9 10

SCHEDULE C-EZ (Form 1040)

Department of the Treasury
Internal Revenue Service

Net Profit From Business

(Sole Proprietorship)

► **Partnerships, joint ventures, etc., must file Form 1065 or 1065-B.**

► **Attach to Form 1040 or Form 1041.** ► **See instructions on back.**

OMB No. 1545-0074

1999

Attachment Sequence No. **09A**

Name of proprietor: Stephen Burke

Social security number (SSN): 567 00 4321

Part I General Information

You May Use Schedule C-EZ Instead of Schedule C Only If You:

- Had business expenses of $2,500 or less.
- Use the cash method of accounting.
- Did not have an inventory at any time during the year.
- Did not have a net loss from your business.
- Had only one business as a sole proprietor.

And You:

- Had no employees during the year.
- Are not required to file **Form 4562,** Depreciation and Amortization, for this business. See the instructions for Schedule C, line 13, on page C-3 to find out if you must file.
- Do not deduct expenses for business use of your home.
- Do not have prior year unallowed passive activity losses from this business.

A Principal business or profession, including product or service: mowing lawns

B Enter code from pages C-8 & 9: ► 561730

C Business name. If no separate business name, leave blank.

D Employer ID number (EIN), if any

E Business address (including suite or room no.). Address not required if same as on Form 1040, page 1.

City, town or post office, state, and ZIP code

Part II Figure Your Net Profit

1	**Gross receipts. Caution:** *If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see* ***Statutory Employees*** *in the instructions for Schedule C, line 1, on page C-2 and check here* ► ☐	1	750	00
2	**Total expenses.** If more than $2,500, you **must** use Schedule C. See instructions	2	40	00
3	**Net profit.** Subtract line 2 from line 1. If less than zero, you **must** use Schedule C. Enter on **Form 1040, line 12,** and ALSO on **Schedule SE, line 2.** (Statutory employees **do not** report this amount on Schedule SE, line 2. Estates and trusts, enter on Form 1041, line 3.)	3	710	00

Part III Information on Your Vehicle. Complete this part ONLY if you are claiming car or truck expenses on line 2.

4 When did you place your vehicle in service for business purposes? (month, day, year) ► ____/____/____.

5 Of the total number of miles you drove your vehicle during 1999, enter the number of miles you used your vehicle for:

a Business _____ **b** Commuting _____ **c** Other _____

6 Do you (or your spouse) have another vehicle available for personal use? ☐ **Yes** ☐ **No**

7 Was your vehicle available for use during off-duty hours? ☐ **Yes** ☐ **No**

8a Do you have evidence to support your deduction? ☐ **Yes** ☐ **No**

b If "Yes," is the evidence written? ☐ **Yes** ☐ **No**

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